1880, ch. 435.

143. The jury in estimating the damages shall take into consideration the benefit resulting to the owner from opening and laying out, straightening, widening and draining said streets, lanes or alleys, through, along or near to the property of said owner, but only in the extinguishment of his claims for damages; and the jury shall reduce their inquisition to writing, and shall sign and seal the same, and it shall then be returned by the sheriff to the clerk of the circuit court for the county, and shall be confirmed by said court at its next session, if no sufficient cause to the contrary be shown, whether on account of insufficiency of damages or otherwise, and when confirmed it shall be recorded by said clerk at the expense of said president and commissioners

Ibid.

144. If said inquisition be set aside, the said court may direct another to be taken in the same manner as the first.

Thid.

145. Every inquisition shall describe the property taken or the bounds of the land condemned, and the quantity or duration of the interest in the same therein valued; and such valuation, when paid or tendered to the owner of the property, or his legal representatives, or in case no damages shall be assessed, the confirmation of said inquisition shall entitle the president and commissioners to the estate, use and interest in the same so valued, for the purposes aforesaid, as fully as if the same had been conveyed by the owner; and the valuation, if not received from the president and commissioners when tendered, may at any time thereafter be received without costs by the owner or his legal representatives.

Tbid.

146. The president and commissioners shall have power to levy and collect taxes in the town not exceeding in any one year thirty cents on the hundred dollars on the assessable property of the town; and once in every ten years, or oftener if they think proper, they shall appoint an assessor, who shall, under oath, assess and value the property in the town in the same manner and with like authority as county assessors; provided, that the assessable